reduction of taxation, fresh imposition of taxes year after year was resorted to, registration fees and school fees were raised, criminal complaints, markets, trade and waterways were taxed, municipal taxes were multiplied and fishermen's nets and professions taxed, with the result that agriculture was neglected and the spade and the plough thrown aside. He said that the prospects after the last settlement had not at all been encouraging and added that he did not advocate a resettlement in the near future, but wished to emphasise that, whenever any settlement was proposed to be made, it shoud be conducted in the most satisfactory manner and without giving rise to the unhappy conditions to which the imperfect work of the last settlement had brought the State. He hoped that Government would bestow the most anxious consideration on the subject before entering upon any resettlement scheme and would also give the people all possible means to discuss and point out the best methods in which resettlement should be conducted. He thought that it would be conducive to the best interests of the agricultural population if the Government made the future settlement so thorough and scientific as not to necessitate any further settlement thereafter. It appeared to the Member that a permanent settlement of the land tax would greatly enhance the prosperity of the country. He pointed out that the last survey was so bad that matters could not be set right without a resurvey, that the people were groaning under the rigour of *poramboke* proceedings which seemed to have no finality, and that, unless the whole survey work was done in a proper manner, there was no hope of getting out of the difficulty. He said that, when it was realised that the imperfect nature of that survey had been the cause of the major portion of the *poramboke* proceedings, the justice of the prayer to stop this further harassment of the people would become apparent, and that, unless a resurvey of the State on up-to-date and sound lines was conducted, there would be no end of such proceedings. For these and other reasons and with a view to give relief to the people, he prayed that Government might put a stop to the further harassment of the people by means of *poramboke* proceedings, until they themselves rectified the mistakes in survey.

President's reply.—The remarks contained in the Member's speech may be broadly classed under two heads, *viz.*, (1) the unsatisfactory character of the past settlement and survey ; and (2) suggestions as to what should be done at the next settlement, though the Member has taken care to say that no re-settlement should take place in the near future.

As regards the first point, I think it a rather debatable question and probably it may not be fruitful to dilate upon it now. There may have been some errors and there may also be scope for improvement.

The suggestions made by the Member in connection with resettlement will be kept in view.

5. Hardship caused to the people under the Land Conservancy Regulation and the Revenue Recovery Regulation.

Mr. Eapen Geevarghese (Member, Mavelikara taluk) first spoke about the difficulties caused to the people by the working of the Land Conservancy Regulation. He said that the hardship caused in this respect could be measured by the number of *poramboke* encroachment cases filed and the amount of fines recovered thereunder during the past three years. 14,433 *poramboke* cases were disposed of in the whole State in 1098. In the Mavelikara taluk itself, about 1,000 cases were disposed of, and a sum of about Rs. 3,500 was realised as fine. The Member stated that, in exacting such amounts as fine from the people every year, several errors of procedure were being committed by the officers concerned. He complained that Government ignored the mistakes of their officers and failed to insist on the correct procedure being followed. He submitted that the President's reply to the representation of Mr. Madhavan Nair that the aggrieved party could prefer appeals to the higher authorities did not meet the ends of justice. The parties who were often obliged to alienate their houses and compounds for paying up the fines imposed, had no means to prefer appeals. To get a fine of Rs. 20 or Rs. 25 cancelled, larger amounts had to be spent and this deterred the people from preferring appeals.

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The Member then referred to the mistakes in the survey records and the consequent incorrect treatment of registered lands as *poramboke*. He pointed out that registered lands and houses on either side of roads, etc., were being treated as encroachments, because the survey officers wrongly assigned greater width to the roads during survey. Houses and trees as old as 50 and 100 years were being declared *porambokes* as per new measurements. Very few towns in Travancore escaped this hardship. The demarcation stones planted in the past were not to be found on the land, and unless the officers were bribed, they would now measure the lands so as to locate *porambokes* within registered areas. He also complained that the Assistant Tahsildars who were graduates and graduates in law never took the trouble to check by inspection on the spot the measurements taken by their subordinates. The Tahsildars decided cases without local inspection even in cases where local inspection was specially prayed for. Even though the rules contained provisions for safeguarding the interests of *bona fide* occupants, the Tahsildars never gave effect to those provisions. He mentioned as an instance the Mavelikara Tahsildar who had not done so even in a single case. He next complained that very heavy fines were being imposed in several individual cases of encroachment. The Member suggested that strict orders should be issued to Tahsildars to the effect that *bona fide* occupants who were willing to vacate the encroachments should not be punished, that cases in which the parties prayed for local inspection should be disposed of by Tahsildars only after such inspection, and that in punishable cases the fines inflicted should not be very heavy.

The Member next spoke about the hardships of the people under the Revenue Recovery Regulation. He objected to the practice of selling immovable properties for recovery of tax without giving notice to prior mortgagees. He suggested that a registration certificate of prior encumbrances should be taken and notices given to all mortgagees before any property was brought to sale. The cost of taking such certificates might also be realised along with the tax from the party concerned. The Member also complained that too many demand notices were being issued every year under the Revenue Recovery Regulation. He quoted figures showing the number of notices issued in 1097 and 1098 and called attention to the very large number of such notices issued in the Quilon Division in 1098. In the Mavelikara taluk the number rose from about 4,000 in 1097 to nearly 10,000 in 1098, and a sum of Rs. 2,400 and odd was recovered from the poor inhabitants under the item "demand notice fees." The Member complained that for such small sums as one chackram and two chackrams demand notices with a fee of 4 chackrams were sent. The Member prayed that, since notices were often issued on the dates for the payment of kist, orders might be issued for remitting the fees in cases where the payment of dues was made within three days after receipt of notice, and suggested that the fees need be recovered only from those who failed to pay the tax within that period.

President's reply.—You have referred to two matters in your speech. One is about the Land Conservancy Regulation and Rules and the action taken under them. The other is that too many demand notices are being issued under the Revenue Recovery Regulation and that people are put to much difficulty on that account. As regards the Land Conservancy Rules, they appear to be quite all right. Under the rules, a fine or prohibitory assessment is levied only in cases of objectionable occupation which cannot be brought under registry or leased on *kuthakapattom*. The prohibitory assessment cannot exceed five times the *tharam* assessment and back arrears are recoverable only for a maximum period of five years. There may probably be mistakes and irregularities in the working of the rules by individual officers. In such cases appeals and revision petitions are provided for in the Regulation and they may be preferred. Errors of procedure should be brought to the notice of the higher authorities. Unless this is done, they cannot possibly know the existence of such errors. For that purpose, people should co-operate with the Government. For example, in the Judicial Department, if a Munsiff makes a mistake, unless the party aggreived makes an appeal and seeks redress from the appellate or revisional authorities, the mistake remains and the party loses his chance of getting redress.

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Member.—It is not possible to point it out always.

President.—You must say what the mistake is and how it has happened and it is then alone that the Government can know it.

In regard to the issue of a large number of demand notices, I learn that orders have been recently issued to the effect that tax should be taken to the *pakuthi* cutcherry before the due dates, and that in cases of failure, coercive action under the Revenue Recovery Regulation should be started. The larger number of demand notices issued may, perhaps, be due to the above order. The matter will be enquired into.

You next wanted that the existence of encumbrances should be ascertained and notices issued to hypothecatees and mortgagees also before a land is attached or sold for arrears of tax. This point will be considered.

6. Hardship caused to the people in the working of the Land Conservancy Regulation.

Mr. C. T. Geevarghese Mutalali (Member, Kunnattur taluk) referred to the hardship to which the people were put in the working of the Land Conservancy Regulation. The evils arising out of it were threefold, *viz*., (1) that the provisions of the rules under the Regulation were unduly severe ; (2) that the officers acting under the Regulation were either ignorant of the rules or wilfully perverse or both, and that in consequence, the sufferings of the people were indescribable ; and (3) that, owing to mistakes in survey, what were really *ayacut* holdings came to be treated as *poramboke* lands and in consequence the occupants thereof were wrongly proceeded against under the Regulation. This was due to the circumstance that, during the survey operations of 1068, properties covered by *lekkoms* as per *ayacut* were surveyed as per the occupation and enjoyment then observed and boundaries for them were fixed and survey numbers given and litho-plans prepared accordingly. From the litho-plans, the area of each survey number was computed. The areas thus determined and those as per the *ayacut* measurements showed discrepancies, which, in some cases, were very great. The difference was attributable to the defect in the method of survey adopted, the preparation of the litho-plans based on such survey and the computation of areas from such defective litho-plans. The nature of survey adopted in this State was either the *tak* survey or the base line and offset system and both those systems had been condemned as unsatisfactory in British India. Such being the case, the survey operations conducted under the above systems and the litho-plans based on such survey measurements could not be expected to accurately show the existing state of things on the ground. In localities abounding in *porambokes*, instead of a regular examination and demarcation of each particular *poramboke*, small bits of *porambokes* were surveyed with the adjacent properties.

The Member then said that the next mistake committed was in surveying several registered lands as *porambokes*. This was commonly noticeable on the banks of rivers where, owing to the inconvenience and difficulties experienced in taking the chain measurements through places overgrown with jungle, portions of registered holdings were often surveyed as part of the rivers and recorded as *porambokes*. This fact could be easily understood if regard was had to the age and size of the trees standing on the intervening belts of land. Such discrepancies did not escape the notice of Government. When the question of grant of *patta* came up, it was necessary to divide off the *porambokes* from the registered holdings and for this purpose classifiers were employed. These officers too were in their turn responsible for creating very great confusion in the records inasmuch as they never went to the field and examined the lay of the land but did subdivision survey from their office rooms. That this was so could be easily seen by a casual inspection of select plots in any *pakuthi* with the divide plans prepared by the classifiers. It would then be seen that, in many cases, pathways had been subdivided where none existed, while such pathways as existed had been omitted to be shown in the plan. Thus the confusion already brought about by incorrect survey and unreliable litho-plans was aggravated to a considerable extent by the divide plans prepared by the classifiers. With a Settlement Register, based on such incorrect records as the litho-plans and divide sketches, the trustworthiness of the land records of a taluk could be easily imagined. The *puduval* and *poramboke* proceedings conducted subsequent to the settlement were based on the above incorrect survey and

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